

SHERIFF'S MANUAL
NEBRASKA
AUDITOR OF PUBLIC ACCOUNTS
SUITE 2303, STATE CAPITOL
LINCOLN, NEBRASKA 68509
(402) 471-2111

REVISED DECEMBER 1995

This guidance document is advisory in nature but is binding on an agency until amended by such agency. A guidance document does not include internal procedural documents that only affect the internal operations of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document.

INDEX

- A. Introduction
- B. Fees, Mileage, and Balancing
- C. Motor Vehicle Inspections
- D. Hand Gun Permits
- E. Bond Money Received
- F. Law Enforcement Contracts
- G. Evidence
- H. Drug Funds
- I. Distress Warrant Collection and Reporting
- J. Jail Records and Reporting
- K. Citations
- L. Uniform Allowance

APPENDIX

- 1. Attorney General's Opinion #180, September 4, 1974
- 2 Fee Book
- 3 Pocket Docket Sample
- 4 State Statute Section 33-117

- 5 Petty Cash Resolution
- 6 Balance Sheet
- 7 Motor Vehicle Inspection Form
- 8 Motor Vehicle Inspection Ledger
- 9 Handgun Application Form
- 10 Handgun Permit Ledger
- 11 Contract Record
- 12 Distress Warrant Register
- 13 Distress Warrant Cash Book

Disclaimer: The statutes in this manual are intended to be exact and accurate reproductions of the statutes at the time of issuance of this manual; however, they may not include all the Reviser's changes to the statutes. It is recommended that the user consult the Nebraska Revised Statutes and appropriate supplements for the exact language of the law.

A. Introduction

This manual has been prepared by the Auditor of Public Accounts to help provide a uniform system of accounting as required by State Statute 23-1611. All Sheriff's in the State of Nebraska shall be required to follow these procedures unless authorized, in writing, to do otherwise by the Auditor of Public Accounts. Bookkeeping in the county sheriff's office consists of recording fees earned and accounting for all cash collected and disbursed as part of the sheriff's official duties.

Generally, collections will relate to fees and mileage on an execution of service, proceeds received on foreclosure sales, advance fees, and money collected on distress warrants. State Statute Section 33-131 requires that a fee book be maintained and include each and every item of fees collected showing in separate columns the name of the party from whom received, the date of receiving the same, the amount received, and for what service the same was charged. Any system utilized by the sheriff should provide simplicity of recording financial transactions, with built-in cash controls. The sheriff should keep a separate accounting for the distress warrants along with a separate bank account or make remittance directly to the county treasurer.

Disbursements from the sheriff's fee account will pertain to expenses allowed on services of writs and the distribution of sale proceeds. These will include: fees, mileage to deputies, publication costs, appraisal fees, and any other costs of a sale, payment to District Court of proceeds of sales and similar items.

All other expenses pertaining to the operation of the sheriff's office must be paid on warrants issued by the county board in accordance with the Nebraska Budget Act (State Statutes 13-501 through 13-514). Proceeds from Federal grants, reimbursements for special patrol duties, etc., should all be deposited with the county treasurer. Likewise, the related disbursements should be made in the same manner as normal county expenditures, on warrants with the approval of the County Board.

The illustrated bookkeeping system is designed to meet the needs of Nebraska Sheriff's. Modifications to handle unique situations may be made. The utilization of a computer system is acceptable. However, all required information must still be maintained.

If you are in doubt about how to handle a transaction, the Auditor of Public Accounts should be consulted.

B. Earned Fees

Fees are earned by a sheriff whenever the execution of a service is completed. According to Attorney General's Opinion #180 (Example #1), dated September 4, 1974, a county sheriff must make remittance to the county treasurer for all fees which have accrued for his services, regardless of whether he has received payment of such fees from the defendant. This results in the use of the Sheriff's personal money, or a petty cash fund which has been established by the county board for the payment of the fees pending their collection. Earned fees should be remitted to the county treasurer on a monthly basis. The county sheriff's fee record should be constructed so as to facilitate the reporting and remitting of fees earned by the sheriff. If personal money is commingled with county money, an accounting of the amount should be maintained at all times. The Auditor of Public Accounts discourages against the commingling of the sheriff's personal money and county money.

The sheriff's fee book (An example is shown on Appendix #2) is used to record all writs served by the sheriff. The writs should be entered in the fee book from pocket dockets (Appendix #3) or other documentation in the order they are served. Writ fees shall be charged according to State Statute 33-117 (Appendix #4). All columns of the fee book shall be completed. The date of payment and the amount paid or distributed should be completed when payment is received by the sheriff. The sheriff's fee book must be totaled each month. Fees from state cases must be remitted with all other fees earned during the month by the use of petty cash funds or personal money.

Under State Statute Section 23-106 the county board has the authority to establish a Petty Cash Fund for general operational expenditures. If you obtain authorization to maintain a petty cash fund from your board and distribute cash from the petty cash for fees earned on criminal cases and demand that fees be paid in advance on civil cases, the fees would then always be paid when earned. Therefore, the month-end accounts receivable for State Cases would always reconcile to zero. When fees are collected on criminal cases where payment was originally made from the petty cash fund, the amount should be deposited and a check written to the county treasurer for deposit to the General Fund.

Mileage earned shall be calculated at three cents more per mile than the rate provided for county officials as per State Statute 23-1112 and 33-117. Effective June 4, 1993, this rate would be \$.305(thirty and one half cents). (Note, if you receive this mileage personally you may be required to report the amount in excess of the IRS rate as income to the IRS. The IRS standard mileage rate should be checked annually.)

Maintenance of fee book

State Statute Section 33-131, states, in part, that "Thesheriffs.....of the several counties of the state shall each keep a book, unless authorized to use a computer system, which shall be provided by the county, which shall be known as the fee book, which shall be a part of the records of such office, and in which shall be entered each and every item of fees collected showing in separate columns the name of the party from whom received, the date of receiving the same, the amount received, and for what service the same was charged."

Quarterly Fee Reports

State Statute Section 33-117, states in part that "The sheriff shall, on the first Tuesday in January, April, July and October of each year, make a report to the county board showing (a) the different items of fees, except mileage, collected or earned, from whom, at what time, and for what service, (b) the total amount of the fees collected or earned by the officer since the last report, and (c) the amount collected or earned for the current year. He or she shall pay all fees earned to the county treasurer who shall credit the fees to the general fund of the county."

Petty Cash

State Statute Section 23-106 states "The county board shall have the authority to establish a petty cash fund for such county for the purpose of making payments for subsidiary general operational expenditures and purchases. Such county board shall set, by resolution of the board, the amount of money to be carried in such petty cash fund and dollar limit of an expenditure from such fund and such amount shall be stated in the fiscal policy of the county board budget message." (Appendix #5).

The petty cash fund must at all times reconcile to the amount authorized by the county board. The amount should be in a bank account, cash on hand, and/or receipts on hand for the amount of money spent. Expenditures from the petty cash fund shall be for the general operational expenditures or purchases for the county. These must be authorized by the individual responsible for the funds. No expenditures should ever exceed the amount that the board authorized because this would result in using money from office collections as a petty cash. Receipts must be obtained from all vendors as money is spent and these must be submitted with a claim form to the county board to reimburse the petty cash to the authorized amount.

Prenumbered petty cash vouchers should be utilized. The vouchers should be signed and dated by the person receiving the cash, as well as approved by the department head or other responsible official.

Balancing of petty cash should be:

Cash on Hand	+	
Cash in Bank	+	
Vendor Receipts	+	
Authorized Amount	=	

Procedures to establish a regular accountability of sheriff's office records.

We suggest that the sheriff's office reconcile office assets to office liabilities on a daily basis. If this is not done, a monthly reconciliation must be performed. Additionally, a reconciliation must be performed at each June 30 year end. A Balance Sheet should be used to document the reconciliation and to provide assistance in the balancing. See Appendix #6.

Office assets might include cash on hand, reconciled bank balance, accounts receivable, investments and cash items.

Office liabilities might include fees and mileage on hand, commissions on hand and refunds payable.

Office Assets

The daily balances of the above-named assets should be obtained as follows:

Cash in Drawer - All cash on hand at the close of the day's business should be counted and documented on the balance sheet. All checks on hand representing undeposited receipts from the day's business should be listed and the amount included in the total Cash in Drawer on the balance sheet. All checks received by the office should be restrictively endorsed immediately upon receipt to prevent the possible loss or misuse of these county funds. Deposits to the bank account should be made daily for offices with a large amount of fee activity and at a minimum weekly for all other offices.

Bank Account - The book balance of the checking account should be reconciled to the bank balance on a monthly basis. This procedure assures that the book balance of the account is correct and that all checks and deposits of the account are accounted for. We recommend that outstanding checks over six months old be followed up on and the individual payee be notified to try and get the checks cashed. If the check has been lost, the official should obtain an affidavit of loss from the individual and reissue the check. If the check is not cleared up within one year, the check should be canceled, restored to cash, and a trust for unclaimed property should be maintained until it is time to remit such funds to the **State Treasurer**. This is per the Unclaimed Property Act which became effective October 6, 1992.

The reconciled bank balance of the previous day should be documented on the balance sheet in the previous balance box. Any deposits made to the bank account for that day should be entered in the Additions box, any checks written or insufficient fund checks returned should be entered into the Deductions box. The resulting ending balance should agree to the checkbook balance at the end of the day.

Accounts Receivable - A detailed listing of accounts receivable shall be maintained at all times. At a minimum, accounts receivable older than six months should be followed up on. Any accounts receivable balances that cannot be collected would likely have to be paid by the county sheriff personally, as there is no statutory provision for the county sheriff not to collect a fee that has been earned.

The ending balance of accounts receivable from the previous day should be entered in the previous balance box of the balance sheet. Any additional accounts receivable that were earned that day should be entered in the Additions box. The additional accounts receivable that were earned that day will be obtained from the Daily Totals Charges box of the balance sheet. Any payments received on an accounts receivable that day should be entered in the Deductions box of the balance sheet. This amount would be obtained from the Accts. Rec. Paid box under the Cash column of the balance sheet. The Ending Balance of Accounts Receivable should always agree to the detailed listing.

Cash Items - Petty cash vouchers and insufficient fund checks on hand are considered cash items because they will be converted into cash in the future. These items should be listed with the cash in drawer. Any insufficient fund checks that are received during the day shall be recorded in the Other box (Assets) to increase calculated ending cash, as well as including in deductions to bank balance therefore reducing check book balance.

All earnings for the day should be categorized on the daily balance sheet. Columns have been provided to record whether cash was actually received or the earning was charged (Accounts Receivable). Earnings may be categorized as follows: Fees, mileage, accident reports, prisoner lodging, handgun permits, motor vehicle inspections, advanced fees, commissions, etc.

The calculated Ending cash should equal the cash that was physically counted and recorded in the Cash in Drawer column. The calculated Ending cash is the sum of the Daily Total of the Cash column for the various fees listed plus any Accounts Receivable that were paid during the day, insufficient fund checks returned, plus the Beginning Cash (Ending cash on hand from the previous day), less the amount of cash that was deposited that day.

The total Cash in Drawer amount plus the Ending Balance for the Bank Account plus the Ending Balance for Accounts Receivable will equal total ASSETS for the office.

Office Liabilities

State Statute Section 33-117, requires that the sheriff shall report all fees earned to the County Board at the minimum on a quarterly basis. We recommend that all fees earned be remitted to the county treasurer on a monthly basis.

All fees that have been earned by the sheriff that have not been remitted to the county treasurer are considered on hand and are a liability of the office. Some of the types of fees that are earned by the sheriff's office are as follows:

- Paper Service Fees
- Mileage earned while serving papers
- Commissions
- Accident Report Fee
- Prisoner Lodging Revenue
- Handgun Permit Fees
- Motor Vehicle Inspection Fees

In addition to fees earned and not yet remitted to the county treasurer, other liabilities of the office may include advance fees or advance executions. A detailed listing of any advance fees or advance executions which have been received but have not yet been earned shall be maintained at all times. This allows the sheriff to know who he owes money to at all times. A policy should be established to ensure the advance fee and advanced execution balances are kept current and that refunds are made as necessary. If the advance payment is in excess of the fees earned, the balance should be refunded. The amounts earned should also be listed in the additions columns of the appropriate fee in the Liability section of the balance sheet.

The previous balance column of the Fees Due section of the balance sheet reflects all fees earned prior to the balancing date that have not been remitted to the county treasurer. (It is also the Ending balance from the previous balancing.) The amount that should be entered in the Additions column should be equal to the Total column of the Fees earned in the Assets section of the balance sheet for the corresponding fee on the balancing date. When a remittance is made to the county treasurer, the amount remitted for the various fees will be entered in the Deductions column. Thus, the Ending Balance will be the previous balance plus any fees earned during the current balancing period, less any remittances to the county treasurer. These Ending Balances are the total liabilities for the office.

When advanced fees have been received during the day, the amount should be entered in the Advance Fees "Cash" section of assets and the additions box of advance fees in the Liabilities section. When advance fees on hand have been earned or refunded, the amount earned or refunded should be entered in the Deductions box of Advance Fees under Fees Due, because the advance fees liability has been reduced.

Any petty cash fund of the office must be listed as a liability of the office because the monies to establish the petty cash fund are claimed from the board and belong to the county. This liability should be entered under the Fees Due column of the liabilities section under Petty Cash. Any increase in authorized amount of the petty cash fund would be entered in the Additions box of Petty Cash, while any decrease in authorized amount of the petty cash fund would be entered in the Deductions box to arrive at the ending balance. The ending balance of the petty cash fund should equal the authorized amount on the balancing date. The amount of petty cash physically counted plus the amount of petty cash vouchers should always equal the authorized amount of the petty cash fund. The authorized petty cash fund amount must be reflected in the County Budget Message.

C. Motor Vehicle Inspections

An inspection of a motor vehicle must be performed before ownership title can be transferred by the county clerk, with the exception of the following types of vehicles, as outlined in State Statute Section 60-106: 1. If the title sought is a salvage certificate of title as defined in section 60-129 or a nontransferable certificate of title provided for in section 60-131. 2. The surrendered ownership document is a Nebraska certificate of title, a manufacturer's statement of origin, an importer's statement of origin, a United States Government Certificate of Release of a motor vehicle, or a nontransferable certificate of title issued under section 60-131. 3. The application for a certificate of title contains a statement that such vehicle is to be registered under section 60-305.09. 4. The vehicle is a cabin trailer.

State Statute Section 60-106 states, "The statement that an identification inspection has been conducted shall be furnished by the county sheriff of the county in which application is made, or by any other holder of a current certificate of training issued pursuant to section 60-121, and shall be in the format as determined by the Department of Motor Vehicles. For each inspection a fee of ten dollars shall be remitted to the county treasurer. All such fees shall be credited to the county sheriff's vehicle inspection account within the county general fund."

The sheriff shall utilize pre-numbered forms (Appendix #7) to insure the accountability of all inspections performed. The forms must be pre-numbered by the printer when they are purchased.

An accountability should be done regularly. An inventory of all forms issued and those remaining unused should be documented. The accountability should also include an accounting check of:

$$\text{Number of forms issued} \times \$10 = \text{Amount of fees collected}$$

The accountability should be performed by someone other than the individual responsible for performing the inspection. This may not be possible in some counties. The collection of the \$10 should be recorded in a sheriff's Motor Vehicle Inspection Ledger (Appendix #8). A separate bank account is not needed if adequate records are maintained, since the ledger will show how much the sheriff needs to remit to the county treasurer. All copies of voided inspection forms must be retained and kept on file in order to account for all numbers in the sequence.

This information has to be reported on the quarterly reports of fees earned to the County Board. The information as required by State Statute Section 33-117 must contain the fees earned, from whom, date and service.

Per the Nebraska Records Management Division Schedule 15 (dated 9-2-88), inspection forms may be disposed of after 2 years provided an audit has been completed.

D. Handgun Permits (State Statute Sections 69-2401 through 69-2407)

Any person desiring to purchase, lease, rent, or receive transfer of a handgun shall apply with the chief of police or sheriff of the applicant's place of residence for a certificate. Upon the receipt of an application for a certificate, the chief of police or sheriff shall issue a certificate or deny a certificate. The chief of police or sheriff shall be permitted up to two days in which to conduct an investigation to determine whether the applicant is prohibited by law from purchasing or possessing a handgun. An applicant shall receive a certificate if he or she is twenty-one years of age or older and is not prohibited from purchasing or possessing a handgun. A fee of five dollars shall be charged for each application to cover the cost of a criminal history record check. A certificate shall authorize the holder to acquire any number of handguns during the period that the certificate is valid. The certificate shall be valid throughout the state and shall become invalid three years after its effective date. If the chief of police or the sheriff who issued the certificate determines that the applicant has become disqualified for the certificate, he or she may immediately revoke the certificate and require the holder to surrender the certificate immediately.

The county sheriff should maintain a Handgun Permit Ledger (Appendix #10) to record all handgun permits as well as using pre-numbered handgun permits (Appendix #9) to ensure accountability. Pre-numbered permits would allow the sheriff to know how much handgun money should be on hand or how much should have been collected. Someone other than the individual issuing the permits shall be responsible for performing periodic inspections of the pre-numbered permits on hand.

The handgun permit fees shall be remitted to the county treasurer and credited to the County General Fund. A separate bank account is not needed if adequate records are maintained, since the ledger will show how much the sheriff needs to remit to the county treasurer.

This information has to be reported on the quarterly reports of fees earned to the County Board. The information must contain fees earned, from whom, date and service.

E. Bond Money

Per State Statutes Section 29-901 and 29-901.5 a bailable defendant, upon approval of the judge, may be released with the execution of an appearance bond in a specified amount and the cash deposit with the clerk of the court. Bond money may be collected by the sheriff after the courts have been closed for the day or on the weekend. The sheriff must receipt the money and turn it over to the courts the next working day. Bond money should be recorded on the Balance Sheet under the heading Other. The sheriff should receive a receipt from the courts and keep this receipt for his or her records.

F. Law Enforcement Contracts

Government entities may determine that it is more cost effective to combine law enforcement duties at the city or village level with the jurisdiction of the county sheriff. Per State Statute Section 19-3801 "Any city of the first or second class or any village may, under the provisions of the Interlocal Cooperation Act, enter into a contract with the county board of its county for police services to be provided by the county sheriff; PROVIDED, the county board shall enter into such a contract when requested by a village to do so. Whenever any such contract has been entered into, the sheriff shall, in addition to his other powers and duties, have all the powers and duties of peace officers within and for the city or village so contracting." Statute 19-3803 states "The cost to any village under a contract entered into pursuant to sections 19-3801 to 19-3804 shall be negotiated and included as a part of the formal contract entered into and agreed to by both parties." The contracts should be on file in the county clerk's office. The county board shall direct someone to be in charge of following up on the payments and conditions of the contract.

The money that is earned by the contracts can either be sent directly to the county treasurer, or it can be collected by the county sheriff and then remitted to the county treasurer.

If the county sheriff is directed to receive the money in his or her office, a receipt must be written for the amount collected. The sheriff shall then maintain a record (Example #11) which shows the contract amount for each locale and all payments received and their subsequent payment to the county treasurer. Contract money received should be recorded on the Balance Sheet under the heading Other.

G. Evidence

It shall be the duty of the sheriff by himself or deputy to preserve the peace in his county, to ferret out crime, to apprehend, and arrest all criminals, and insofar as it is within his power, to secure evidence of all crimes committed in his county, and present the same to the county attorney and the grand jury (State Statute Section 23-1710).

Evidence on hand should be controlled by only selected individuals in the sheriff's office. These custodians must receipt in, or log in, all evidence received by the sheriff's office. The evidence shall be maintained in a locked area which can only be accessed by the custodians. All evidence when needed shall be checked and logged out by the custodians so that they are always aware of its location. These procedures will enable the sheriff to account for all evidence on hand.

H. County Drug Fund

State Statute 28-1439.03 states "A County Drug Law Enforcement and Education Fund Board shall be created by each county of this state to administer its respective fund pursuant to section 28-1439.02. The board may authorize use of the fund for drug enforcement and drug education purposes, in its own or any other county, by village, city, county or state law enforcement agencies. The board shall consist of the county attorney and three representatives of law enforcement agencies who shall be appointed by the county attorney. One representative shall be from the county sheriff's office, one representative shall be from a city or village police department within the county, and one representative shall be from the Nebraska State Patrol. Terms shall be for two years, except that the initial term of the police department representative shall be for one year. The county attorney shall serve as chairperson."

The county treasurer shall distribute money from drug forfeitures to the County Drug Fund based on State Statutes 28-431 and 28-1439.02. The expenditures or disbursements made by the Board for "flash" or "buy" money or to undercover informants must be accounted for with appropriate receipts maintained by the

Drug Board. Because of the need to maintain confidentiality, these receipts would only be needed by the auditor at audit time and would not be filed with the County Clerk in support of individual claims. The Drug Fund Board should maintain board minutes for all meetings held.

I. Distress Warrants (State Statute Sections 77-1717 through 77-1723)

On or before October 1 of each year, the county treasurer shall issue and deliver to the sheriff of the county distress warrants against all persons having delinquent personal tax for that year. At least thirty days prior to the issuance of a distress warrant, the county treasurer shall mail a notice to the delinquent taxpayer that, unless payment of the delinquent tax is made within thirty days, a distress warrant will be issued (77-1718).

All distress warrants shall be served by the sheriff in the same manner as an execution issued by the district court. Within nine months, except in counties having a population over 100,000 inhabitants and in those counties two years, after receiving the current distress warrants, the sheriff shall make return of the distress warrants to the county treasurer. Such distress warrants shall bear an endorsement of the sheriff showing that (1) the taxes have been collected, (2) upon diligent search no property could be found on which to levy, or (3) the delinquent taxpayer has filed an affidavit with the sheriff that such taxpayer is unable by reason of poverty to pay such tax and the sheriff shall certify that the property, if any, of the delinquent taxpayer is not worth in value the cost of advertising such property for sale (77-1719). If a taxpayer has property on the tax roll there should be property to levy upon. If the sheriff feels that there is no property to levy upon, he needs to meet with the county board and assessor to make a determination whether the personal property taxes need to be stricken from the tax rolls.

On or before July 1 of each year, the sheriff shall report to the county board showing the total amount collected on current distress warrants and the amount remaining (77-1719.01). In any case where any distress warrant includes taxes for one year or more, the sheriff may, in his discretion, accept partial payment and shall pay the same to the county treasurer (77-1719.03).

All fees allowed for issuing distress warrants, levy, and return of the warrants, shall be two dollars for issuing each warrant, one dollar for levy, and mileage at the rate provided in Section 33-117. When the officer has more than one warrant in his or her hands for service, he or she shall charge only for the mileage actually and necessarily traveled in serving all of the warrants, in which case the mileage so charged shall be prorated among such warrants. Commission shall be allowed in addition on all taxes collected by distress and sale as follows: On all sums not exceeding one hundred dollars, ten cents on each dollar; and on all sums exceeding one hundred dollars, eight cents on each dollar. All fees, mileage, and commissions shall be taxed to the parties against

whom the distress warrants run and shall be collected as the original tax (77-1720). The sheriffs shall charge three cents more per mile than the rate provided for county officers and employees in Section 23-1112, except that the minimum fee shall be fifty cents when the service is made within one mile of the courthouse (Section 33-117). County officers and employees shall be allowed mileage at the rate of twenty-seven and one-half cents per mile (Section 23-1112).

A sheriff's distress warrant register (Example #14) should be completed by the treasurer at the time the distress warrants are presented to the sheriff or completed by the sheriff when the warrants are received. The sheriff is to compute and collect interest to the date of collection on all distress warrants. The interest on distress warrants is 14% per state statute. The treasurer will generally compute the interest to a certain date and it will be the sheriff's responsibility to calculate the interest from that date to the date of collection. In our example we have two distress warrants that were collected after the date of the interest calculated by the treasurer. Warrant #2 was collected on November 15 which was an additional 15 days of interest to be calculated. The calculation is as follows:

$$\begin{aligned} \text{Amount of Tax} \times \text{Interest Rate} \times \text{Period} &= \text{Interest} \\ 142.53 \times .14 \times 15/365 &= .83 \end{aligned}$$

Warrant #4 was collected on November 22 which was an additional 22 days of interest to be calculated. The calculation is as follows:

$$\begin{aligned} \text{Amount of Tax} \times \text{Interest Rate} \times \text{Period} &= \text{Interest} \\ 621.50 \times .14 \times 22/365 &= 5.22 \end{aligned}$$

The example also shows the statutory fee of \$2 per distress warrant that is collected. Warrant #3 shows a partial payment being made. The partial payment collected should be entered in the remarks column of the distress warrant register and the money turned over to the treasurer as received. Rather than opening a separate bank account for distress warrants collected, the proceeds may be remitted directly to the treasurer.

When there are numerous distress warrants issued, the sheriff may want to open a separate bank account for distress warrants and make periodic payments to the treasurer on not less than a monthly basis.

To maintain accountability of the distress warrant money collected and deposited the sheriff should maintain a cash book for distress warrants (Example #16). The balance forward represents the ending balance from the prior month which in the illustration was \$150 which was all from distress warrants collected in full. For every receipt or disbursement all appropriate columns should be completed.

Line 2 shows check number 500 issued for the payment of the prior month's ending balance to the county treasurer. The three remaining lines illustrate the recording of collections on distress warrants. Line 5 also shows the entry to be made when a bank deposit is made. The \$891.16 is taken out of the cash account and recorded as a deposit in the bank account. The month end balancing is shown at the bottom of the cash book. The assets should always equal the liabilities, and the cash in the bank should be in agreement with the reconciled bank balance. If there are any receipts that were not deposited they should be in agreement with the cash account on hand. The cash book for distress warrants should be totaled and balanced monthly when there is activity in the account.

J. Jail Records

Jail Register

State Statute Section 47-106 states "The sheriff or such other person as may be charged with the administrative direction of the jail shall procure, at the expense of the proper county, a suitable book to be called the jail register, in which he or she shall enter

- (1) the name of each prisoner, with the date and cause of his or her commitment,
- (2) the date or manner of his or her discharge,
- (3) what sickness, if any, has prevailed in the jail during the year and if known, what were the causes of such disease,
- (4) whether any or what labor has been performed by the prisoners, and the value thereof,
- (5) the habits of the prisoners as to personal cleanliness, diet, and order,
- (6) the operations of the rules and directions prescribed by the district judges,
- (7) the means furnished prisoners of literary, moral, and religious instruction, and of labor, and
- (8) all other matters required by the rules, or in the discretion of such person deemed proper.

The sheriff or such other person as may be charged with the administrative direction of the jail shall carefully keep and preserve the jail register in his or her office and at the expiration of his or her office shall deliver the same to the successor in office."

Jail Report

State Statute Section 47-107 states, "The sheriff or such other person as may be charged with the administrative direction of the jail shall, on or before November 1 in each year, make out in writing from the jail register a jail report, one copy of which report he or she shall forthwith file in the office of the clerk of the district court of the proper district and one copy with the county clerk of the county, for the use of the county board thereof."

Per the Nebraska Records Management Division Schedule 15, the Jail Registers can be disposed of 25 years after last entry; or, microfilm and destroy originals pursuant to section 15-8, subject to review by State Archivist before disposal. The microfilm must be retained for 25 years. The jail reports can be disposed of after 2 years, subject to review by State Archivist before disposal.

K. Citations

State Statute Section 29-424, states in part, "When a citation is used by a peace officer, ...As soon as practicable, the copy signed by the person cited shall be delivered to the prosecuting attorney. ...the prosecuting attorney or other person authorized by law to issue a complaint for the particular offense shall issue and file a complaint charging such person with an offense or such person shall be released from the obligation to appear as specified..."

Per the Nebraska Records Management Division Schedule 15, the citations should be maintained on file for 3 years.

The sheriff's office shall maintain an accounting of all citations issued by their office. The citations shall be prenumbered and all numbers shall be accounted for whether issued or not. The Sheriff should consider having written procedures describing how citations are to be delivered to the attorney.

L. Uniform Allowance

State Statute Section 23-1717, states in part that "County sheriffs and their deputies, when on duty, shall be dressed in a distinctive uniform, as described in section 23-1719, and display a badge of office as described in section 23-1719; PROVIDED, the wearing of such uniform and badge shall be discretionary at the option of the sheriff when he or she or his or her deputies are engaged in special investigations".

State Statute Section 23-1718, states that "County sheriffs and their deputies in counties of less than two hundred thousand population shall each receive an allowance for uniform expense of not less than ten dollars per month, to be paid by the county which such officers serve."

